APPENDIX I.

[The figures for the years 1938–39 to 1952–53 relate to the Composite Madras State and the figures for the subsequent period relate to the Present Madras State. The actuals for 1953–54 (First six months) which are not given here will be found in the Budget Memorandum.]

Revenue and Expenditure on Revenue Account of the Madras State.

A. REVENUE.

Major heads.	1938-9.	1946-7.	1947-8.	1948-9.	1949-50.	1950-1.	1951-2.	1952-3.	1953-4 (Second six months).	1954-5. Budget Estimate.	1954-5. Revised Estimate.	Budget Estimate, 1955-6.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.
Union Excise Duties ..	..	..	..	..	..	..	..	2,88·75	80·50	1,79·46	1,66·49	1,88·59
Taxes on income other than Corporation tax.	22·50	4,48·05	5,35·32	8,42·22	8,23·32	8,29·15	9,15·43	9,42·44	3,06·76	5,58·11	5,67·38	5,50·00
Estate Duty	..	..	..	..	..	..	..	..	..	..	9·51	24·72
Land Revenue—Gross receipts including portion due to irrigation.	7,00·78	8,53·19	8,08·42	7,68·79	[illegible]12·09	9,50·71	9,20·58	8,70·85	4,45·70	5,95·00	6,36·30	6,36·35
Excise	3,72·23	14,67·99	10,69·18	3,66·54	58·82	55·28	40·74	47·26	12·42	21·04	24·89	24·49
Stamps	1,73·37	4,37·74	3,35·92	4,05·57	4,32·68	4,88·49	4,54·27	4,51·88	1,49·59	3,00·00	3,00·12	3,10·02
Forest	45·63	1,61·39	1,82·81	1,59·57	1,65·70	1,88·56	2,08·92	1,58·17	57·19	1,10·40	1,44·93	1,34·91
Registration	32·70	75·96	78·90	86·55	95·47	1,07·97	1,09·59	1,01·03	27·64	80·00	61·53	61·52
Receipts under Motor Vehicles Acts.	81·22	1,31·11	1,66·64	1,97·45	3,00·73	3,48·74	3,90·14	4,25·95	1,69·11	3,40·00	3,48·51	3,49·01
Other taxes and duties—General Sales Tax ..	..	6,95·90	8,31·26	13,03·01	15,24·35	15,86·87	15,59·10	13,23·18	4,12·46	9,50·00	8,75·00	9,20·00
Other items ..	3·19	1,49·38	1,98·52	2,29·32	2,85·54	3,08·61	3,62·50	3,78·67	1,22·08	2,64·60	2,46·79	2,45·55
Total ..	3·19	8,45·28	10,29·78	15,32·33	18,09·89	18,95·48	19,21·60	17,01·85	5,34·54	12,14·60	11,21·79	11,65·55
Irrigation—Direct receipts * ..	6·31	12·82	11·88	12·06	13·78	14·29	10·11	15·52	3·05	4·73	5·94	5·71
Deduct—Working expenses.	— 38·39	— 79·38	— 91·08	— 1,03·44	— 1,17·86	— 1,14·94	— 1,20·39	— 1,65·55	— 2·90	— 38·37	— 51·16	— 51·91
Net receipts ..	— 32·08	— 66·56	— 79·20	— 91·38	— 1,04·08	— 1,00·65	— 1,10·28	— 1,50·03	0·15	— 33·64	— 45·22	— 46·20

* Excludes land revenue.

A. REVENUE—*cont.*

Major heads.	1938-9.	1946-7.	1947-8.	1948-9.	1949-50.	1950-1.	1951-2.	1952-3.	1953-4 (Second six months).	1954-5. Budget Estimate.	1954-5. Revised Estimate.	Budget Estimate, 1955-6.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.
Irrigation—												
Direct receipts * ..	1·99	3·02	2·80	3·09	4·23	4·54	3·30	3·31	0·90	2·01	2·07	1·99
Interest	19·73	1,24·43	79·95	93·72	91·73	77·07	52·22	19·24	28·03	40·77	48·26	45·23
Administration of Justice.	15·39	48·92	72·51	73·12	80·99	84·55	84·48	78·25	20·47	52·75	43·94	44·00
Jails and Convict Settlements.	5·98	13·93	13·21	15·99	22·05	20·98	26·67	31·97	8·48	26·87	24·80	24·95
Police	5·66	15·76	13·79	19·51	27·28	26·86	29·32	28·74	8·16	15·08	15·95	16·14
Ports and Pilotage ..	44·67	..	— 47·08	..	..	..	..	..	..	..	..	..
Education	8·35	27·58	32·63	30·29	42·54	31·90	54·23	38·71	16·61	40·00	71·57	77·39
Medical	10·25	17·81	20·35	23·33	23·08	27·07	26·34	24·67	10·11	18·61	20·53	20·58
Public Health ..	2·59	5·95	5·49	7·79	6·34	7·55	9·01	7·79	1·84	5·55	7·76	9·11
Agriculture	3·12	30·05	22·64	23·86	35·30	1,18·24	1,16·60	(a) 1,35·28	43·08	(a) 1,08·16	(a) 99·52	(a) 93·82
Veterinary	1·02	3·62	2·73	3·50	5·30	5·93	7·86	8·83	2·57	4·66	6·61	6·00
Co-operation	4·18	7·68	8·89	12·28	18·82	26·45	18·83	22·74	7·25	28·05	55·00	19·30
Industries	18·85	60·96	72·49	75·81	77·82	1,20·39	1,19·78	1,07·95	40·97	1,20·36	98·84	1,11·70
Miscellaneous departments.	7·62	15·01	17·14	20·68	25·64	42·61	41·33	48·76	23·92	32·87	45·63	44·59
Civil Works	25·12	66·31	1,11·25	86·34	1,15·54	1,06·47	1,07·24	1,43·38	36·90	70·27	1,01·63	1,33·07
Receipts from Electricity Schemes (Gross).	42·51	1,25·14	1,83·89	2,71·22	3,21·41	3,77·61	4,71·20	5,16·76	2,55·42	5,25·92	5,89·80	6,44·60
Deduct—Working expenses.	— 24·81	— 72·24	— 1,21·93	— 1,86·10	— 2,20·19	— 2,33·13	— 3,47·88	— 4,12·09	— 1,35·25	— 3,18·76	— 3,33·25	— 3,24·70
Net receipts	17·70	52·90	61·96	85·12	1,01·22	1,44·48	1,23·32	1,04·67	1,20·17	2,07·16	2,56·55	3,19·90
Receipts in aid of superannuation.	2·88	6·46	7·39	4·80	5·07	5·96	5·90	6·35	1·87	3·10	11·72	11·08
Stationery and Printing.	3·96	13·04	13·75	13·44	33·67	16·90	19·54	14·79	4·72	18·84	14·66	13·97

Miscellaneous—												
Gross Receipts from Bus Service (*b*).	..	..	23·35	95·88	..	..	..	..	..	..	..	..
Other items ..	14·58	87·53	93·54	92·40	1,39·22	1,65·52	1,04·42	92·14	(*e*) 1,02·92	1,80·37	84·73	67·08
Total ..	14·58	87·53	1,16·89	1,88·28	1,39·22	1,65·52	1,04·42	92·14	1,03·92	1,80·37	84·73	67·08
Receipts from Road Transport Schemes —Gross Receipts (*c*).	..	..	..	..	1,04·06	1,16·68	1,18·87	1,24·95	67·34	1,43·14	1,41·17	1,43·79
Working expenses (*c*)	..	..	..	..	— 91·87	— 1,00·84	— 1,10·20	— 1,20·37	— 59·50	— 1,25·95	— 1,18·30	— 1,22·93
Net receipts ..	..	..	..	..	12·19	15·84	8·67	4·58	7·84	17·19	22·87	20·86
Grants-in-aid from the Central Government.	..	..	..	..	..	..	4·00	8·61	·95	0·40	3·00	3·00
Miscellaneous adjustments between Union and State Governments.	0·27	0·14	0·10	0·21	0·22	0·20	0·25	0·38	·81	0·13	·14	·13
Extraordinary Receipts.	..	2,36·47	2,98·05	2,79·25	3,26·22	2·69	1,18·62	74·05	29·80	1,01·66	69·19	11·55
Transfer from Revenue Reserve Fund.	..	5,06·00	..	5·00	..	..	..	..	..	..	..	..
Receipts from Community Development Projects, National Extension Service and Local Development Works (*d*).	..	..	..	..	..	..	..	..	..	..	77·52	1,37·62
Civil Defence ..	..	7·22	15·45	0·47	0·40	0·41	4·59	— 1·02	..	..	..	..
Estimated receipts from new taxation measures.	..	..	..	..	..	..	..	..	..	40·00	..	1,65·00
Grand total ..	16,13·45	57,05·02	50,70·15	53,33·52	55,89·49	58,16·34	59,38·50	58,42·82	23,01·97	44,99·83	45,18·72	47,92·07

* Excludes land revenue.

(*a*) Includes fishery receipts which were shown under "Industries" in previous years.

(*b*) The receipts are shown under "Receipts from Road Transport Schemes" from 1949–50.

(*c*) Prior to 1949–50, the receipts were included under the revenue head "Miscellaneous" and the Working Expenses were shown under the expenditure head "Miscellaneous."

(*d*) The receipts were shown under other heads "Miscellaneous" and "Extraordinary Receipts" up to the end of 1953–4 and in the Budget Estimate, 1954–5.

(*e*) Includes Rs. 69·56 lakhs transferred from the Contingency Fund in accordance with Act II of 1954.

B. EXPENDITURE ON REVENUE ACCOUNT.

Major heads.	1938–9.	1946–7.	1947–8.	1948–9.	1949–50.	1950–1.	1951–2.	1952–3.	1953–4 (Second six months).	1954–5. Budget Estimate.	1954–5. Revised Estimate.	Budget Estimate, 1955–6.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.
Land Revenue ..	25·36	27·12	28·98	37·44	40·42	46·10	84·52	84·33	37·69	76·42	83·24	82·44
Excise	32·18	53·09	59·44	69·04	77·24	79·79	84·86	80·47	19·23	41·09	37·52	6·10
Stamps	4·72	18·23	21·04	21·16	23·05	25·25	24·10	25·13	7·60	13·84	12·95	12·95
Forest	40·17	80·15	86·29	79·10	79·26	74·81	80·35	90·34	29·76	68·72	65·95	67·63
Registration	29·13	43·75	48·62	51·86	50·83	52·19	53·57	54·01	16·28	39·44	39·06	40·14
Charges on account of Motor Vehicles Acts—												
Payment to local bodies.	72·77	75·89	90·81	95·56	90·27	90·34	90·89	92·89	34·82	65·69	67·91	67·05
Other departmental expenditure.	2·29	4·78	5·66	6·11	6·59	8·50	9·89	11·13	4·10	8·82	9·11	9·33
Other taxes and duties— Payment to local bodies.	..	43·51	57·80	83·79	97·72	1,01·94	1,12·48	1,06·22	29·63	63·73	61·61	60·69
Other departmental expenditure.	·64	25·21	29·23	35·68	43·03	45·45	48·83	52·91	18·44	40·22	43·29	43·68
Irrigation—Interest on works for which capital accounts are kept.	87·59	91·23	95·71	1,04·15	1,19·15	1,42·21	1,75·31	2,17·97	62·65	1,54·37	1,43·78	1,71·64
Irrigation—Other revenue expenditure financed from ordinary revenues.	39·09	93·94	1,28·06	1,43·57	1,49·42	1,43·25	1,45·83	1,68·29	54·37	86·37	97·95	93·81
Construction of irrigation, etc., works.	1·25	0·63	2·60	4·07	5·80	3·29	0·61	·24	..	..	..	..
Interest on debt and other obligations.	58·54	78·52	81·96	1,00·04	1,09·39	1,23·66	1,45·06	2,04·39	98·80	1,95·00	1,98·21	2,23·38
Deduct—Interest transferred to Commercial Departments.	– 1,07·54	– 1,31·53	– 1,47·82	– 1,73·58	– 2,13·18	– 2,65·54	– 3,33·49	– 4,19·45	– 1,44·78	– 3,49·31	– 3,41·77	– 4,14·77
Net amount met out of ordinary revenues.	– 49·00	– 53·01	– 65·86	– 73·54	– 1,03·79	– 1,41·88	– 1,87·83	– 2,15·06	– 45·98	– 1,54·31	– 1,43·56	– 1,91·39

TAMIL NADU LEGISLATIVE ASSEMBLY
TRUTH ALONE TRIUMPHS

Appropriation for reduction or avoidance of debt.	5·13	57·00	1,42·78	69·68	75·47	75·68	1,02·30	1,06·01	23·23	62·00	46·23	45·05
General administration.	2,76·76	6,13·86	5,60·40	5,82·05	6,26·32	6,54·90	7,41·34	7,24·47	2,05·36	4,86·87	4,66·10	3,92·59
Administration of Justice.	90·63	1,42·42	1,45·64	1,50·03	1,58·34	1,65·56	1,76·09	1,84·47	54·86	1,28·23	1,19·29	1,27·66
Jails and convict settlements.	23·22	65·78	79·63	1,10·22	1,18·52	1,20·37	1,33·85	1,42·68	52·07	1,01·83	98·97	99·47
Police	1,60·96	4,05·71	4,64·81	6,51·97	6,89·89	6,98·89	7,37·42	7,16·88	2,03·41	4,50·42	4,63·40	4,86·85
Ports and Pilotage ..	..	4·56	..	0·01	..	..	..	..	..	..	..	..
Scientific Departments.	0·96	1·21	1·37	1·52	1·58	1·64	2·45	2·31	·99	2·32	2·35	2·31
Education	2,61·98	5,90·27	7,03·70	8,85·94	9,58·41	10,42·65	11,01·10	11,96·02	5,23·20	8,54·28	9,14·96	10,19·62
Medical	98·14	2,15·93	2,38·50	2,76·54	2,96·18	3,14·87	3,53·12	3,80·34	1,39·56	2,93·66	2,98·76	3,13·89
Public Health ..	26·57	87·32	(a) 1,90·55	90·54	(b) 1,14·42	1,04·06	1,65·11	2,05·71	43·87	91·18	88·88	1,27·28
Agriculture	20·62	1,05·74	1,16·93	1,26·74	1,82·74	2,75·35	3,16·49	2,60·07	75·59	(c) 2,22·86	(c) 2,02·34	(c) 1,67·24
Veterinary	12·85	26·95	31·81	40·58	49·67	56·69	62·98	60·63	17·37	35·66	41·67	44·06
Co-operation ..	13·82	44·33	42·69	53·41	73·64	76·48	76·39	77·81	23·29	62·49	95·18	56·74
Industries	27·54	96·60	1 12·71	1,20·30	1,29·00	1,57·46	2,01·67	1,87·93	79·32	1,75·44	1,64·92	1,49·07
Capital outlay on Industrial Development.	..	..	0·02	0·06	0·32	0·25	0·39	·30	·59	..	·04	·42
Aviation	..	..	..	..	0·59	·75	·43	·35	·24	·40	·46	·50
Miscellaneous departments (d).	21·11	87·50	1,19·82	1,15·55	1,31·99	1,49·34	1,67·29	1,72·77	94·30	1,66·30	1,86·86	1,91·11
Civil Works	1,19·70	3,97·72	4,66·69	5,88·84	7,30·05	8,27·83	7,62·56	9,34·46	2,34·48	3,76·34	4,69·71	5,21·73
Interest on capital outlay on Electricity Schemes.	18·92	39·45	49·92	66·92	87·41	1,14·36	1,48·81	1,89·00	77·15	1,84·38	1,88·06	2,31·81
Other revenue expenditure connected with Electricity Schemes.	–	2·32	2·92	0·11	— 0·34	8·47	3·22	5·87	·75	3·27	— ·98	— 1·27

B. EXPENDITURE ON REVENUE ACCOUNT—*cont.*

Major heads.	1938-9.	1946-7.	1947-8.	1948-9.	1949-50.	1950-1.	1951-2.	1952-3.	1953-4 (Second six months).	1954-5. Budget Estimate.	1954-5. Revised Estimate.	Budget Estimate, 1955-6.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
	RS. LAKHS.	RS. LAKHS	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.
Famine	16·04	20·38	3·80	4·75	25·03	8·00	13·86	51·56	16·24	6·00	8·63	6·50
Privy purses and allowances of Indian Rulers.	..	..	..	..	..	1·94	2·04	12·48	·48	1·01	1·51	1·01
Superannuation allowances and Pensions.	97·12	1,43·30	1,57·53	1,56·36	1,65·44	1,85·24	1,96·75	2,00·25	73·14	1,83·68	1,46·76	1,49·05
Commutation of pensions.	..	2·68	1·83	4·37	8·13	9·59	17·18	17·47	5·33	11·71	12·98	12·35
Stationery and Printing.	27·07	51·66	49·42	71·98	94·51	87·10	1,05·10	1,02·14	55·01	54·18	78·93	65·73

(*a*) Includes Rs. 100 lakhs representing contribution to the Rural Water-Supply Fund.

(*b*) Includes Rs. 10 lakhs representing contribution to the Rural Water-Supply Fund.

(*c*) Includes the expenditure of the Fisheries department, previously shown under "Industries".

(*d*) Includes expenditure on Harijan Uplift, Labour and other items. The details of expenditure under Harijan Uplift are shown below :—

	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Gross expenditure on Harijan Welfare including concessions to Backward classes.	..	35·29	41·38	63·75	82·44	1,00·46	1,23·47	1,33·95	62·40	90·40	1,04·38	1,09·31
Amount met from the Fund for Village Reconstruction and Harijan Uplift.	..	..	— 1·81	— 4·10	— 18·44	— 36·46	— 52·70	— 61·36	*	*	*	*
Net amount ..	..	35·29	39·57	59·65	64·00	64·00	70·77	72·59	62·51	90·40	1,04·38	1,09·31

* As the amount in the Village Reconstruction and Harijan Uplift Fund had been practically exhausted, the entire expenditure on Harijan Uplift is being met from the general revenues from 1953-4.

TAMILNADU LEGISLATIVE ASSEMBLY
TRUTH ALONE TRIUMPHS

Miscellaneous—												
Expenditure on Bus Service.	..	..	12·44	90·31	*	*	*	*	*	*	*	*
Other items ..	4·39	5,21·98	1,06·86	1,33·24	43·58	29·76	26·58	26·27	(*f*) 85·51	14·29	16·71	95·36
Extraordinary charges—												
Net outlay on State Trading Schemes transferred to the Revenue Account.	..	12,20·77	− 16·04	2,03·63	(*e*)	(*e*)	(*e*)	(*e*)	(*e*)	(*e*)	(*e*)	(*e*)
Other items ..	..	2,15·90	1,84·53	78·61	1,13·41	1,06·29	99·99	70·13	11·11	27·79	17·95	9·66
Total ..	..	14,36·67	1,68·49	2,82·24	1,13·41	1,06·29	99·99	70·13	11·11	27·79	17·95	9·66
Community Development Projects, National Extension Service and Local Development Works.	..	..	..	..	..	..	..	34·38	10·37	66·88	1,18·31	1,78·32
Transfer to Revenue Reserve Fund.	..	..	4,90·00	..	..	..	..	..	..	..	..	..
Civil Defence ..	..	38·79	20·29	1·17	0·72	0·45	0·05	0·08	..	·01	..	..
Grand total ..	16,09·72	57,04·65	50,69·93	53,33·42	55,54·01	59,45·21	64,34·96	68,40·71	23,75·41	45,17·88	47,67·79	49,58·18
Final Revenue Surplus (+) or Deficit (−).	+ 3·72	+ 0·37	+ 0·22	+ 0·10	+ 35·48	− 1,28·87	− 4,96·46	−9,98·39	− 73·44	− 18·05	− 2,49·07	− 1,66·11
(*e*) Shown under Capital Account. The figures are:					−4,49·11	1,38·13	2,54·38	10,56·06	4,58·06	− 67·64	− 5,42·57	− 54·22

(*f*) Includes Rs. 75·00 lakhs transferred to the Contingency Fund.

* Working Expenses of the Madras City Bus Service are taken in deduction of the receipts from 1949–50.

TAMIL NADU LEGISLATIVE ASSEMBLY TRUTH ALONE TRIUMPHS